SUPPLEMENT TO THE BRITISH MEDICAL JOURNAL

LONDON SATURDAY APRIL 27 1940

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WAR NOTICES

Registration under the National Service (Armed Forces) Act, 1939

The Ministry of Labour and National Service desires to make it clear that the male medical practitioner and the male medical student are in exactly the same position as all male members of the community in so far as registration under the National Service (Armed Forces) Act, 1939, is concerned. The fact that a man is reserved by the Schedule of Reserved Occupations does not affect his liability under the Act or relieve him of his obligation to register with his age group in the normal way. All male British subjects within Great Britain (including medical practitioners and students) not specifically exempted under the Act, who were born between January 1, 1914, and April 6, 1920, both dates inclusive, should have registered by April 6, 1940. Those who have not registered should do so without delay at a local office of the Ministry of Labour and National Service without waiting for the next registration day.

The day fixed for the registration of the next age group—namely, men not already registered born between January 1, 1913, and April 27, 1920, both dates inclusive—is Saturday, April 27, 1940.

The Locumtenent or Substitute

The Central Medical War Committee maintains at this office reserve lists of practitioners available for general practice and for public health posts in different parts of the country. It would be glad to learn at any time of practitioners available for such whole-time medical work.

At the same time it should be made clear that the pool of available practitioners is an extremely limited one, and that Local Medical War Committees and local authorities who are considering the reorganization of private or public medical work necessary to permit the release of practitioners for the Forces should assume that the substitution or replacement of practitioners joining the Forces is not now generally possible owing to the small number of practitioners available for the purpose. The Central Medical War Committee will, as hitherto, give such help as it can, but substitution must be the exception rather than the rule.

Employment of Civilian Medical Practitioners in Connexion with the W.A.T.S. and V.A.D.

In order to correct a misunderstanding which has arisen in certain areas regarding the remuneration of civilian practitioners undertaking the medical examination of recruits and candidates for enrolment in the Women's Auxiliary Territorial Service or Voluntary Aid Detachment, the War Office has intimated that payment in these cases will be at the same rate as for the examination of recruits to the Regular Army—namely, 4s. per head, subject to a maximum of £1 17s. 6d. per day. Civilian medical practitioners engaged to provide medical attendance to members of the A.T.S. and V.A.D. will be remunerated at the same rates as are applicable for similar duties performed in the case of soldiers, and claims for medical attendance upon A.T.S. and V.A.D. personnel on leave (other than officers) will be dealt with in the same manner, and at the same rates, as for soldiers.

CENTRAL MEDICAL WAR COMMITTEE,
B.M.A. House, Tavistock Square, W.C.1.

SUPPLEMENTING SERVICE PAY OF MEDICAL OFFICERS IN THE WHOLE-TIME EMPLOYMENT OF LOCAL AUTHORITIES

Under the Local Government Staffs (War Service) Act, 1939, which came into operation at the beginning of the war, local authorities were empowered to make up the balance of civil pay of their employees undertaking war service as defined in the Act, and superannuation rights of such employees are preserved. In the debate in the House of Commons on the proposals contained in this measure the Minister of Health expressed the hope that local authorities would interpret its provisions in a fair and reasonable spirit. Dr. Elliot stated: "I can say that we shall interpret it in a fair and reasonable spirit, and I think that precept will be better than injunction. This is very much a sort of gentlemen's Bill and a gentlemen's agreement, and I hope very much that it will be treated in that fair and reasonable spirit."

The British Medical Association has had under consideration the extent to which local authorities have given effect to the Minister's recommendations. It has sent the following communication to local authorities which have not accepted in full those recommendations:

"The British Medical Association has had under consideration the extent to which local authorities have given effect to the Ministry's recommendations on supplementing the war service pay of medical officers in the whole-time employ of local authorities. It is glad to note that the great majority of authorities have accepted those recommendations without qualification. It is understood that your authority has not accepted in full the Ministry's recommendations in regard to supplementing war service pay. I should be grateful if your authority would reconsider its decision on this subject in order to bring its policy into line with the great majority.

War inevitably increases the demands upon the medical profession, and there is being experienced a bigger and earlier demand for medical men in the fighting Forces than for any other group of local government employees of corresponding age. It is important that nothing should be done to make more difficult the position of those public health medical officers who offer themselves for, or are recruited to, the fighting Services.

Arrangements have been made for the full protection of the financial position of the majority of private practitioners entering the Forces, and the Association believes that local authorities will wish that their officers should be no less adequately provided for.

Medical practitioners are recruited to His Majesty's Forces in commissioned rank. Generally speaking, junior public health officers are recruited to the rank of lieutenant, with gross pay of approximately £500 a year, and senior public health officers to the acting rank of major, with gross pay of approximately £800 a year. Thus it will be seen that the liabilities of local authorities in putting into force the Minister's recommendations are, in the case of public health medical officers, who form a small proportion of the total local authority staffs, unlikely to be large.

The medical profession, through the Central Medical War Committee and the Local Medical War Committees that cover the country, is endeavouring to supply the growing needs of the Services, maintaining at the same time a sufficient medical service for the population. Anything which makes more difficult or discourages the recruitment of medical practitioners hinders the work of the emergency organization, and the Association would be grateful if your council would reconsider its decision not to accept the Minister's advice in full."

A communication has also been sent to local authorities which have not yet reached a decision on this question urging them in dealing with the matter to take into account the considerations set out above.

Correspondence

Conscription of the Medical Profession

SIR,—On March 12 the Secretary for War made the following statement: "When the Territorials were doubled they did not double the medical services, with the result that there had been an enormous expansion since the war began; nearly 90 per cent. of the medical officers actually serving to-day were, a few months ago, civilian doctors with no military training at all." In September last the age limit for the R.A.M.C. was fixed at 38 years; it has been raised, tardily, to 50 years, but there is still a shortage of several hundred officers. The Territorial R.A.M.C. has been shelved, in spite of the fact that while a "combatant" cadet may be trained efficiently in from four to six months, *six or seven years* are required to train a medical student for a commission in the R.A.M.C. One result of this shortage is that the medical officers are overworked, and the epidemics of influenza, German measles, and cerebrospinal fever have assumed serious proportions. Had the war developed on the scale that had been anticipated the R.A.M.C. would have been quite unable to cope with the casualties, in addition to the thousands of patients suffering from the above-mentioned diseases.

It is now proposed to conscript the medical profession up to the age of 50 years. Before this is done it may be hoped that the Government will recognize the position of the middle-aged medical man whose financial problems have been described so ably by Dr. Frewen Moor (*Supplement*, March 23, p. 38). The middle-aged doctor's hesitation in volunteering to serve in the Army is not due to any lack of patriotism; in the majority of cases general practitioners of middle age have heavy expenses and serious financial responsibilities. A large majority are married men with children to be educated, as well as insurance premiums and interest on bank overdrafts to pay. If these doctors "join up" and are sent over-seas their life assurance and accident policies may be suspended until the termination of hostilities.

There are many retired medical men who served in the last war who would gladly rejoin if the age limit were removed. Such medical officers could relieve younger men who are serving at home at present. The Director-General has stated recently that "the Army Medical Service to-day is efficient, although civilian medical officers, on appointment to it, know little of military methods." The men who served in the R.A.M.C. in the last war had four years' training in military methods and administration and their records are at the War Office.—I am, etc.,

London, W.1, April 16. C. W. J. BRASHER.

Ophthalmic Surgeons' Pay for Referred Service Cases

SIR,—In reply to the query asked at the end of the first paragraph of Dr. S. H. G. Humfrey's letter in the *Supplement* of April 13 (p. 49), there is no suggestion of profiteering in any of the correspondence which has appeared on this matter. The suggestion is that members of the medical profession practising the specialty of ophthalmology should be paid for their labour at least as much as those practising other specialties—not considerably less. The fact that many of the patients would not be seen were it not for the war is a red herring and does not affect the principle. One might as well suggest that medical men sitting on Medical Boards and receiving from fifteen to twenty guineas a week, and who are also seeing patients they would not otherwise see, are profiteers. I am informed that in a period of less than nine months the recruiting authorities referred to other consultants—that is, not for ophthalmic conditions—9,305 cases, for whom presumably the full £2 2s. fee was paid. If we eye men are profiteers at 10s. 6d. what a number and what terrible profiteers there must be among other specialties in the profession!

I should like to point out to Dr. Humfrey that if he will refer to page 31 of the *Supplement* of March 9 he will see that the chairman of the Ophthalmic Group Committee agrees that a full consultation fee is justified. The really interesting and curious point therefore is, Why does the B.M.A. not see that we get it?—I am, etc.,

Norwich, April 18. ARTHUR GREENE, M.D.

Previous R.A.M.C. Service and Present Rank

SIR,—I heartily agree with all Dr. C. A. H. Franklyn states and expresses in the *Supplement* of April 13 (p. 50). I consider that the B.M.A. should take the matter up at once with the Services concerned. I was a combatant officer in the last war, and after eighteen months' service gained my second "pip," as we all did. Later, on, some few years (eight) after demobilization, I joined the Army Reserve in India. This was in 1927, and my previous service gave me the rank of captain with three years' seniority. I have now joined the medical branch of the R.A.F.V.R. and been gazetted a flying officer; this means that another four years must elapse before I attain the same rank that I was considered worthy of in 1927.

There are not so many of us in the medical services of the Air Force and Army; the small increase in pay would mean a very small addition to the £6,000,000 a day that we are spending. The extra "stripe" or "pip" would be a visible indication of appreciation of those who have voluntarily returned for a second round, this time to heal instead of destroy.—I am, etc.,

April 15. R.A.F.V.R.

British Medical Association

Sir Charles Hastings Clinical Prize

The Sir Charles Hastings Clinical Prize, which consists of a certificate and a money award of fifty guineas, is again open for competition in respect of 1941. The prize is established by the Council of the British Medical Association for the promotion of systematic observation, research, and record in general practice; and any member of the association who is engaged in general practice is eligible to compete. Entries must be received at the British Medical Association House, Tavistock Square, London, W.C.1, not later than December 31, 1940. Copies of the regulations governing the award may be obtained from the secretary.

Branch and Division Meetings to be Held

METROPOLITAN COUNTIES BRANCH: HENDON DIVISION.—At Hendon Hall Hotel, Ashley Lane, N.W., Friday, May 3, 8.30 p.m. Annual general meeting. Election of officers, etc.

METROPOLITAN COUNTIES BRANCH: MARYLEBONE DIVISION.—At 11, Chandos Street, W., Tuesday, April 30, 2.30 p.m. Annual general meeting. Election of officers, etc.

STIRLING BRANCH.—At Stirling District Mental Hospital, Larbert, Wednesday, May 1, 3.15 p.m. General meeting. Election of Local Medical Committee. Address by Colonel Henry Wade (Edinburgh). All practitioners in the area of the Division are invited to attend.

Naval, Military, and Air Force Appointments

ROYAL NAVAL MEDICAL SERVICE

Surgeon Commander J. Kirker has been placed on the Retired List with the rank of Surgeon Captain.

Surgeon Lieutenant S. C. S. Cooke has been transferred to the Emergency List.

ROYAL NAVAL VOLUNTEER RESERVE

Surgeon Captain L. S. Ashcroft, V.D., has been placed on the Retired List.

R. L. Kennedy to be Surgeon Lieutenant.

M. A. Partridge to be Temporary Surgeon Lieutenant.

ARMY MEDICAL SERVICES

Colonel F. R. Coppinger, O.B.E., late R.A.M.C., has retired and has been retained in his appointment.

Lieutenant-Colonel (acting Colonel) J. C. Sproule, O.B.E., from R.A.M.C., to be Colonel, with seniority December 6, 1937.

ROYAL ARMY MEDICAL CORPS

Major and Brevet Lieutenant-Colonel F. Harris, M.C., to be Lieutenant-Colonel.

Major J. D. Corner to take rank and precedence in his Corps and in the Army as if his promotion to Major bore date January 29, 1938.

Captains (acting Majors) A. D. Bourne and H. C. M. Walton to be temporary Majors.

Lieutenants (acting Majors) E. R. D. Eastman-Nagle, P. Reid, and A. Cathcart to be temporary Majors.

The appointment of Lieutenant P. L. O'Neill has been antedated to April 1, 1938, under the provisions of Article 36, Royal Warrant for Pay and Promotion, 1931, but not to carry pay and allowances prior to April 1, 1939; Lieutenant P. L. O'Neill to be Captain, with seniority April 1, 1939.

The following short-service officers are appointed to permanent commissions, retaining their present seniority: I. U. Young, J. J. O'Connell, A. Maclennan.

ROYAL AIR FORCE MEDICAL SERVICE

ROYAL AIR FORCE VOLUNTEER RESERVE: MEDICAL BRANCH

The following have been granted commissions as Flight Lieutenants for the duration of hostilities: E. D. E. E. O'Brien, J. A. Lennox, R. A. Wilson.

The following have been granted commissions as Flying Officers for the duration of hostilities: J. F. Buckmaster, L. W. Aldridge, G. P. Barclay, E. R. Brown, E. I. Davis, J. Graham A. MacK. Gunn, J. M. MacCormack, J. O'Brien, J. Watson, H. I. Baigel, R. S. Castle, A. L. Collins, R. Cuddeford, R. F. H. McElligott, G. T. B. Mackinnell-Childs, G. Macnaughtan, G. Oppenheimer, E. G. Patchett, A. J. B. Phillips, G. Pollock, A. E. R. Chalmers, G. Shneerson, H. C. Thomas, P. Wilson, N. A. F. Young.

Flying Officer W. W. Mackinlay has resigned his commission.

REGULAR ARMY RESERVE OF OFFICERS

ROYAL ARMY MEDICAL CORPS

Major (acting Lieutenant-Colonel) C. J. H. Little, O.B.E., to be temporary Lieutenant-Colonel.

Major (acting Lieutenant-Colonel) C. Ryles, O.B.E., retired pay, to be temporary Lieutenant-Colonel.

Majors R. Ellis, M.C., and H. Bedingfield, D.S.O., M.C., have ceased to belong to the Reserve of Officers on account of ill-health.

Captains (acting Majors) J. H. T. Challis, E. G. H. Cowen, and J. S. Sloper, O.B.E., to be temporary Majors.

SUPPLEMENTARY RESERVE OF OFFICERS: ROYAL ARMY MEDICAL CORPS

Captain (acting Major) W. S. C. Copeman to be temporary Major.

Lieutenants (acting Majors) F. S. Cliff, A. L. D'Abreu, T. G. Faulkner-Hudson (now War Substantive Captain) K. E. A. Hughes, E. H. W. Lyle, R. Mowbray, R. A. Binning, C. A. Calder (now War Substantive Captain), I. M. Robertson, B. E. Schlesinger, D. H. Sandell, I. Spiro (now War Substantive Captain), and F. A. Gaydon to be temporary Majors.

Captain J. N. Leitch has resigned his commission.

Lieutenants W. R. Cuningham, S. T. Irwin, H. G. Greeves, and J. B. McCallum to be War Substantive Captains.

TERRITORIAL ARMY

ROYAL ARMY MEDICAL CORPS

Major J. Charnley has relinquished his commission on account of ill-health, and has been granted the rank of Captain.

Captains (acting Majors) H. S. Allen and H. G. Dodd to be temporary Majors.

Captains to be War Substantive Majors: Acting Major D. N. Nicholson, P. J. May, C. A. Lindsay, and R. V. Facey.

The following Lieutenants to be Captains, with seniorities as indicated in parentheses: G. G. Macdonald (October 12, 1938); A. D. Stoker (October 14, 1938); R. G. Evans (January 27, 1939); E. W. O. Adkins (July 15, 1939).

Lieutenants to be War Substantive Captains: J. B. Evans, J. M. Henderson, (Acting Major) J. Macaskill, W. Gibson, G. R. Ford, E. H. Evison, R. Dormer, P. MacArthur, J. N. M. Parry, J. Reynolds, A. G. Walter, D. McM. Carson, J. H. Pattyson, H. McD. Mackey.

LAND FORCES: EMERGENCY COMMISSIONS

ROYAL ARMY MEDICAL CORPS

The following to be Lieutenants and have been promoted to the rank of Acting Colonel: C. W. Graham, W. D. D. Small. Major J. J. McI. Shaw, M.C., late R.A.M.C. (Special Reserve), and has relinquished the rank of Major.

Lieutenant A. F. B. Mackay has relinquished his commission on account of ill-health.

The notification regarding Lieutenant J. G. Watson, M.C., in the *London Gazette* of April 5 is cancelled.

To be Lieutenants: P. J. Flood, F. Blake, J. Gordon, R. N. Tattersall, K. H. Gaskell, E. E. Jones, H. Ward, C. C. Brewis, G. W. Willcox, C. P. V. MacCormack, R. Bolton, G. Sanders, J. Smibert, E. G. Dommen, C. S. Dafoe, J. Connal, C. E. van Rooyen, F. Shortt, R. Harvey, A. K. Boyle, R. Kellock, L. A. Nichols, T. S. Sargent, R. A. Philp, J. B. Spearman, R. G. Anderson, C. Donald, R. M. Henderson, J. H. McLaughlin, W. C. Young, J. S. Hamilton, T. Healy, W. Bamber, H. L. Hart, H. Alstead, H. W. Beetham, W. B. Clegg, T. A. Cox, T. E. Elliot, W. R. N. Friel, T. Gadian, J. E. Gray, H. W. Davis, N. A. J. Young, E. F. Johnsen, J. P. McGladdery, G. Morey, J. R. Peacock, J. H. Rake, J. P. Simpson, J. Tomoney, J. T. H. Knight, A. Reeves, R. H. R. Renwick, H. N. D. Stephens, A. C. B. Allan, A. N. MacPhail, C. H. Straughan, J. Holme, H. M. R. Waddell, J. R. Gibbs, J. D. Stewart, E. F. Claridge, T. W. B. Cull, F. D. Forbes, N. Gill, E. J. S. Kay, J. P. Lane, J. M. McKiddie, J. E. Moss, R. W. Rattray, H. H. Skeoch, S. T. Cowan, D. Guthrie, F. J. Lees, W. D. Miles, J. A. Sutherland, J. M. Bertram, J. S. Elliot, W. Ferguson, I. MacPherson, A. M. Morris, R. R. Murray, E. A. Paterson, F. Reid, H. Somerville, G. A. Stephen, W. H. Tod, J. N. Twohig, J. F. Caithness, J. A. Hunter, J. C. Leedham-Green, R. J. B. McEwen, J. McGhee, R. Neville-Jones, J. S. Walters, V. R. Worsdell, J. R. Bolton, J. S. Brunton, T. F. Crowley, E. V. Frederick, D. P. King, M. Ware, E. A. McM. Connal, M. R. Grace, A. E. Porritt, J. W. D. Bull, D. C. Clark, J. M. Hardy, A. M. Boyd, A. W. Carboni, C. S. D. Don, A. R. Kennedy, G. A. M. Lintott, I. Schrire.

Margery L. Maltby to be a Medical Officer with relative rank of Lieutenant.

Postgraduate News

The Fellowship of Medicine announces the following courses for M.R.C.P. candidates: (1) chest diseases at Brompton Hospital, Mondays and Thursdays at 5 p.m., from May 6 to 30; (2) heart and lung diseases at London Chest Hospital, Wednesdays and Fridays at 6 p.m., from May 29 to June 21; (3) neurology at West End Hospital for Nervous Diseases, afternoons, from June 3 to 14.

WEEKLY POSTGRADUATE DIARY

BRITISH POSTGRADUATE MEDICAL SCHOOL, Ducane Road, W.—*Daily*, 10 a.m. to 4 p.m., Medical Clinics, Surgical Clinics and Operations, Obstetrical and Gynaecological Clinics and Operations. *Daily*, 1.30 to 2 p.m., Post-mortem demonstration. *Wed.*, 11.30 a.m., Clinico-pathological Conference (Medical); 2 p.m., Van Slyke Urea Clearance Test, Dr. E. J. King; 3 p.m., Clinico-pathological Conference (Surgical). *Thurs.*, 2 to 4 p.m., Radiological Conference, Dr. Duncan White. *Fri.*, 2 p.m., Clinico-pathological Conference (Gynaecological); 2.30 p.m., Sterility Clinic, Mr. V. B. Green-Armytage.

FELLOWSHIP OF MEDICINE AND POSTGRADUATE MEDICAL ASSOCIATION, 1, Wimpole Street, W.—*Medical Society of London*, 11, Chandos Street, W.—F.R.C.S. Course. Tues., 5 p.m., Tutorial Class, Mr. Harold Dodd, Herniae. *St. Mary's Hospital*, Paddington, W.—F.R.C.S. Course (in conjunction with course at Medical Society of London), Wed., 5.30 p.m. Clinical Class. *Royal Cancer Hospital*, Fulham Road, S.W.—Mon., Tues., and Sat., F.R.C.S. Practical Operative Surgery Course. *Royal Chest Hospital*, City Road, E.C.—Mon., Wed., and Thurs., 5 p.m. to 7 p.m. M.R.C.P. Course in Heart and Lung Diseases.

NATIONAL HOSPITAL, Queen Square, W.C.—Lectures on War Neurology. *Mon.*, 5 p.m., Dr. J. Purdon Martin, Meningitis. *Tues.*, 5 p.m., Dr. J. St. C. Elkington, Traumatic Epilepsy.

DIARY OF SOCIETIES AND LECTURES

ROYAL COLLEGE OF SURGEONS OF ENGLAND, Lincoln's Inn Fields, W.C.—*Tues.*, 5 p.m., Demonstration of Pathology by Mr. Gwynne Williams, The Spread of Malignant Disease. *Wed.*, 5 p.m., Arnott Demonstration by Dr. A. J. E. Cave, Applied Anatomy of the Abdomen.

ROYAL SOCIETY OF MEDICINE

Section of History of Medicine.—Wed., 5 p.m. Annual general meeting. Election of officers and council for 1940–1. Paper by Dr. F. Saxl: Melancholia Generosa: The Classic Conception and its Revival in Renaissance Philosophy and Art.

Semon Lecture.—Thurs., 5 p.m., Prof. F. R. Nager: The Paranasal Approach to Intrasellar Tumours.

Section of Otology.—Fri., 10.15 a.m. Annual general meeting. Election of officers and council for 1940–1. Paper by Dr. A. Sand. Demonstration by Sir Edward Mellanby and Mr. C. S. Hallpike: The Effect upon the Ear of Experimental Avitaminosis A. It is hoped that Prof. Nager will open the subsequent discussion.

Section of Laryngology.—Fri., 4.45 p.m. Annual general meeting. Election of officers and council for 1940–1. Discussion: The Position of Radiotherapy in the Treatment of Malignant Disease of the Upper Respiratory and Alimentary Tracts, excluding the Tongue and Oesophagus. Opener, Mr. G. F. Stebbing. Followed by Mr. Lionel Colledge.

Section of Anaesthetics.—Fri., 4.30 p.m. Annual general meeting. Election of officers and council for 1940–1. Demonstrations by Dr. A. Canonico: Apparatus for Administration of Cyclopropane and Oxygen which has been presented to the Anaesthetists of Great Britain by the Medical Faculty of the Argentine Republic on behalf of the Government of that country; Dr. T. B. Jobson: New Ether Apparatus; Surgeon Commander H. Parry-Price: Simplified Absorption Circuit. Film by Dr. E. A. Pask (by courtesy of Prof. R. R. Macintosh): Morphia and Alcohol as Anaesthetic Agents. Short paper by Mr. L. Carnac Rivett and Dr. George Quayle: Method of Administering Continuous Intravenous Anaesthesia for Abdominal Surgery.

PADDINGTON MEDICAL SOCIETY.—At Paddington L.C.C. Hospital, 242, Harrow Road, W., *Tues.*, 2.30 p.m. Clinical meeting. All medical practitioners are invited to attend.

ROYAL INSTITUTION, 21, Albemarle Street, W.—*Tues.*, 5.15 p.m. Sir Robert McCarrison: Medical Aspects of the Use of Food.

BIRTHS, MARRIAGES, AND DEATHS

The charge for inserting announcements under this heading is 9s. This amount should be forwarded with the notice, authenticated with the name and address of the sender, and should reach the Advertisement Manager not later than the first post Tuesday morning to ensure insertion in the current issue.

BIRTH

RUSSELL.—On April 23, 1940, at Birmingham, to Dr. and Mrs. A. Wilson Russell, of 3, Stirling Court, a son.

DEATHS

KINTON.—On April 22, 1940, at Wendover, Rottingdean, Brighton, suddenly, Walter Gregory Kinton, M.B., Ch.B., L.S.A., London, late Medical Superintendent of the Mount Vernon Hospital, Northwood, aged 67.

WALSH.—At his home, Redclyffe, Ashton-on-Ribble, Preston, on April 15, 1940, James Conisby Walsh of Fleetwood, Lancs, dearly loved husband of Isabel Taylor Walsh, M.B.Ed. 1922.

British Medical Association

ANNUAL REPORT OF COUNCIL, 1939-40 *(Continued)*

Financial Statement for the Twelve Months ending December 31, 1939

Owing to the heavy restrictions on paper the Financial Statement printed below has been considerably shortened

BALANCE SHEET, December 31, 1939

LIABILITIES

1938 £		1939 £ s. d.	£ s. d.
	Creditors for—		
1,326	Subscriptions, paid in advance	1,729 12 4	
1,445	Advertisements ditto	1,104 7 7	
1,191	Publishing ditto	829 2 5	
474	Contributions	253 19 2	
16	Capitation Grants	22 4 0	
11,630	Production of Journal, Establishment expenses, etc.	10,716 1 3	
197	Special Journals Account	3 18 5	
137	Library—Prepaid cards in hands of borrowers	106 13 0	
734	Amounts held on account of Branches	369 5 4	
	Legacy—Mrs. Townsend	400 0 0	
			15,535 3 6
	Reserve to meet Dilapidations and Redecorations—		
	Balance at December 31, 1938	8,927 16 7	
	Add Transfer from Income and Expenditure Account	2,000 0 0	
8,928			10,927 16 7
37,466	**Reserve** against Commitments for Extension of Premises	37,466 5 0	
	Less transfer to Surplus Account	25,480 8 1	
			11,985 16 11
	Sinking Fund—		
	For redemption of Leasehold Premises—		
	Balance at December 31, 1938	20,853 5 10	
	Add Transfer from Income and Expenditure Account	2,433 6 8	
20,853			23,286 12 6
	Reserve to meet loss on transfer of Colonial Subscriptions—		
	Balance at December 31, 1938	1,700 10 11	
	Less cost of transferring Colonial Subscriptions during 1939	1,397 18 0	
		302 12 11	
1,701	**Add** Transfer from Income and Expenditure Account	1,500 0 0	
			1,802 12 11
	Loans—		
	Medical Defence Union	5,000 0 0	
	Epsom College	2,100 0 0	
—	National Insurance Defence Trust	13,000 0 0	
			20,100 0 0
	Surplus Account—		
	General balance at December 31, 1938	280,154 6 3	
	Less loss on sale of investments	1,941 1 3	
		278,213 5 0	
	Add transfer from Reserve against Commitments for Extension of Premises	25,480 8 1	
		303,693 13 1	
	Add Excess of Income over Expenditure for twelve months ended December 31 1939	898 15 11	
			304,592 9 0
			£388,230 11 5

Note.—*The accounts of the Scholastic, Clerical, and Medical Association are separately kept and audited. The dividends received have been brought into account under Interest on Investments Deposits, etc.; the remainder of the profits of that Company have been carried forward in its own accounts.*

ASSETS

1938 £		1939 £ s. d.	£ s. d.
	Leasehold Premises (at cost less amounts written off)—		
	Tavistock Square and Upper Woburn Place—		
	Balance at December 31, 1938	262,945 12 7	
	Add cost of Improvements and Additions	97 12 7	
		263,043 5 2	
262,946	**Less** amount written off for depreciation	3,000 0 0	260,043 5 2
	Extension of Premises Account—		
	Balance at December 31, 1938	568 18 0	
	Add Expenditure on Extensions during 1939 as certified by Architect on account of Building commitments of approximately £190,000	46,728 8 10	47,297 6 10
	Premises held by Feu Charter (at cost less amounts written off)—		
	Nos. 6 & 7 Drumsheugh Gardens, Edinburgh, and Contents—		
5,120	Balance at December 31, 1938	5,120 0 0	
	Less amount written off for depreciation	300 0 0	4,820 0 0
	Investments—		
	Shares in Subsidiary Company (at cost)—		
6,083	598 Shares of £10 each fully paid in the Scholastic, Clerical and Medical Association, Ltd.		6,083 10 0
6,400	£3,200 Bank of England Stock at 200	6,400 0 0	
3,200	£2,780 London Midland and Scottish Railway 4% Guaranteed Stock at 80 (Market value at date £12,442)	2,224 0 0	8,624 0 0
	Investments representing Reserve against Commitments for Extension of Premises—		
7,985	£8,318 11s. 9d. Local Loans 3% Stock (at cost)	7,985 16 11	
4,000	£4,174 16s. 4d. 2¾% London County Consolidated Stock 1960/70) at cost) (Market value at date £10 141)	4,000 0 0	11,985 16 11
	Sinking Fund Insurance Policies—		
	Balance at December 31, 1938	20,853 5 10	
20,853	**Add** Premiums paid during 1939	2,433 6 8	23,286 12 6
	Library—		
	Balance at December 31, 1938	2,159 14 9	
	Add Purchase and Binding of Books during 1939	380 19 11	
		2,540 14 8	
	Less Sale of Books	3 12 0	
		2,537 2 3	
	Less amount written off for depreciation	500 0 0	
2,160			2,037 2 8
	Furniture and Office Equipment—		
	Balance at December 31, 1938	5,570 17 6	
	Add Purchases during 1939	1,153 15 11	
		6,724 13 5	
	Less Amount written off for depreciation at 15%	835 12 8	
5,571			5,889 0 9
	Stocks—		
	Journal Paper	2,154 16 0	
	Reprint Paper	27 11 3	
	Sundry Publications	70 12 1	
	Journal Wrappers	109 4 0	
848			2,362 3 4
	Sundry Debtors for—		
	Advertisements	7,557 18 2	
	Less Reserve for Bad Debts and Discounts	2,500 0 0	
		5,057 18 2	
997	Publishing	963 16 0	
798	Rates paid in advance	867 9 5	
2,681	Rents, etc.	2,735 4 3	
4,061	Subscriptions in arrear	5,162 12 6	
—	Bureau Stationery	635 13 9	15,422 14 1
721	**Cash at Bank on Current Account**		36 6 8
	Cash in Hand—		
	Head Office	159 9 10	
	Scottish Office	156 15 8	
	Postages and Petty Cash	26 7 0	
431			342 12 6
			£388,230 11 5

Income and Expenditure Account for the Year ending December 31, 1939

EXPENDITURE

		1938 £ s. d.	1939 £ s. d.
Journal Account	Abstract A	19,162 5 3	16,263 13 11
Central Meetings Expenses	„ B	7,276 18 7	8,106 4 5
Capitation Grants and Direct Expenditure on Local Organization	„ C	14,489 6 3	14,727 3 2
Library Expenses	„ D	1,756 17 1	1,702 8 6
Association General Expenses	„ E	10,719 5 7	8,084 2 3
Central Staff Expenses	„ F	19,835 13 1	20,679 4 8
Premises Account	„ G	12,685 5 7	14,457 3 8
Printings, Stationery, and Postage Expenses	„ H	3,237 4 6	3,124 3 6
Special Journals Account	„ I	196 18 5	3 18 5
Subscriptions written off for Deaths and Arrears		4,707 8 9	5,071 11 11
Bad Debts and Allowances written off		13 5 3	154 8 3
		£94,080 8 4	£92,374 2 8
Architects' Fees and Clerk of Works Salary		—	5,734 12 10

Depreciation written off for :—

	£ s. d.		£ s. d.	
Leasehold Premises, Tavistock Square, W.C.1	3,000 0 0		3,000 0 0	
„ „ Scottish House, Edinburgh	300 0 0		300 0 0	
Library	500 0 0		500 0 0	
Furniture and Fittings	787 2 3		835 12 8	
	4,587 2 3		4,635 12 8	
Less proportion of cost chargeable to Journal and transferred to Abstract A	300 0 0	4,287 2 3	300 0 0	4,335 12 8
Reserve Funds :—Amounts transferred to—				
Sinking Fund for the redemption of Leasehold Premises		2,433 6 8		2,433 6 8
Amount provided against commitments for Extension of Premises		2,750 0 0		—
Reserve for dilapidation and redecorations		1,000 0 0		2,000 0 0
Reserve for Loss on Exchange on Dominion Currencies		1,500 0 0		1,500 0 0
Balance of Income over Expenditure		368 8 11		898 15 11
		£106,419 6 2		£109,276 10 9

INCOME

	1938 £ s. d.	1939 £ s. d.
Subscriptions for year	91,065 15 7	93,685 0 4
„ for previous year	2,413 1 1	2,759 12 8
„ for former years previously written off	423 17 11	550 4 7
Rents Received and Accrued	8,816 5 0	9,005 0 0
Interest on Investments, Deposits, etc.	3,622 19 11	3,276 13 2
Sundries	77 6 8	—
	£106,419 6 2	£109,276 10 9

AUDITORS' REPORT TO MEMBERS OF THE ASSOCIATION

Having examined the Balance Sheet, dated December 31, 1939, and Accounts with the Books and Vouchers of the Association, except as regards the Scottish Committee Account, which has been audited by Messrs. Kennedy Smellie & Co., and having received all the information and explanations we have required, we report that the Balance Sheet is, in our opinion, properly drawn up so as to exhibit a true and correct view of the state of the affairs of the Association according to the best of our information and the explanations given to us and as shown by the Books of the Association.

We have inspected the Lease of the New Building and the Disposition in favour of the Association of the premises 6 and 7 Drumsheugh Gardens, Edinburgh, and have verified the investments of the Association on General Account, on account of the Trust Funds and of the Office Staff Superannuation Fund.

We further report that we have examined the Accounts, with the Books and Vouchers, of the Medical Funds for whom the Association receives remittances, and found them correct.

JOHN W. BONE,
Treasurer.

G. C. ANDERSON,
Secretary.

H. S. SOUTTAR,
Chairman of Council.

PRICE, WATERHOUSE & CO.,
3, Frederick's Place, Old Jewry, E.C.2.
April 1, 1940.